



# **The LETTA Trust**

**Scheme of Delegation and  
Terms of Reference 2023~2024**



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## 1. Welcome to the LETTA Trust community

LETTA Trust schools are committed to working in partnership and learning from each other. Together we strive to give children the best chance of happiness and success at school and beyond; to growing active citizens with a strong moral compass who will make a positive difference in the world. Our vision is a promise to our pupils; our values determine how we work together.

### Our vision

Our vision is that every child in every school in our trust:

- Loves **learning**, achieves their very best, has fun at school and feels excited about the future
- Knows how to make friends and get along well with **people**; to treat them with fairness, compassion and respect
- Grows **healthy** and strong, believes in themselves and has the confidence and resilience to follow their dreams
- Feels part of their **community**, proud of their school and inspired to make a positive difference in the world

### Our values

Our values determine how we work together:

- **Aspiration:** aiming high; broadening horizons; creating possibilities
- **Innovation:** taking risks; daring to be different; pioneering research; shaping the future; leading the way
- **Equality:** inclusive; excellence for all; celebrating diversity; all for one and one for all!
- **Generosity:** open doors; collaboration; challenge and support; community-minded; team spirit; Ubuntu

### Ubuntu

Our guiding principle is the philosophy of **Ubuntu**; a southern African philosophy that speaks of our interconnectedness, of the importance of relationships, of openness and generosity to one another.

*"Ubuntu does not mean that people should not enrich themselves. The question is: Are you going to do so in order to enable the community around you to be able to improve?"*

*Nelson Mandela*

*"I am who I am because of who we all are."*

*Leymah Gbowee*

### Schools in the LETTA Trust:

**Bygrove Primary School:** <https://bygrove.org.uk/>

Chair of Local Governing Board: Stuart Poyser  
Headteacher: Fiona Durnian

**Stebon Primary School:** <http://www.stebon.org.uk/>

Chair of Local Governing Board: Michael Keating  
Headteacher: Jeremy Iver

## **2. Growing the LETTA Trust**

We have the very highest aspirations for our pupils, our staff and for the community we serve. That means providing the best possible education for children in our schools and also welcoming more schools into our Trust, sharing good practice and collaborating widely. The Trust can grow in 4 ways:

- Schools in a stable position choose to join the Trust – this would strengthen our capacity to work with schools currently facing challenges
- The Trust may be asked by the Regional Schools Commissioner to 'sponsor' schools in need of support (DfE approved sponsors in Jan 2017)
- The Trust may be asked to start a new school in an area of local need
- The Trust could agree a merger with another trust

In each case, trustees decide which schools join the Trust; their duty is to assure themselves that welcoming a new school is in the long term interests of both LETTA schools and the new school. For further information on growing the Trust please refer to the Trust's 'Growth Strategy' document.

We understand that our strength lies in partnership; being able to facilitate staff working together in a meaningful sense is what will secure future success. All schools need to be able to fully participate. As such schools should be no further than half a lunchtime's travel from their nearest LETTA school.

### **Each school's unique character**

LETTA schools are equal partners who benefit from the collective advantages of some alignment across the partnership whilst retaining their unique identity. Each school has its own character. All schools are encouraged to innovate in terms of pedagogy, curriculum and community involvement and secure the best outcomes for children.

Incoming schools enjoy the same freedoms by default where they have financial stability and pupil outcomes are good. If a school joins the Trust because it is struggling, the school will gain autonomy once it is performing well again i.e. good outcomes for pupils and financially stable.

## **3. Trust governance – a summary**

The LETTA Trust runs the LETTA partnership of schools. It is a company limited by guarantee and an exempt charity which means that although it has the responsibilities that are placed upon charities it is not required to be registered with the Charity Commission or file documents there.

The Trust is constituted under Articles of Association which set out the purposes, or 'Objects', and powers of the Trust and how these are to be exercised. The Objects cannot be changed although they can be added to with the approval of the Secretary of State and the Charity Commission. The Objects in summary say that the purpose of the Trust is to establish, develop and run schools offering a broad and balanced



curriculum. Although the first schools in the Trust are primary schools the Objects are wide enough to allow the Trust to run all kinds of schools, mainstream or special, and for any age range including sixth form provision.

As a company limited by guarantee and to meet the requirements of company law, the Trust has a **dual governance level**. It has:

- 1. Members**, the equivalent of shareholders in a commercial limited company
- 2. Trustees**, the directors of the company who together comprise the Trust Board ("TB") and who report and are accountable to the Members. The TB has overall responsibility for the performance of the schools. It discharges that responsibility by placing the responsibility for the internal organisation, management and control of the individual schools to committees known as Local Governing Boards ("LGB") and it delegates certain of its functions that relate to the Trust as a whole to other committees of the TB. The Chief Executive Officer ("CEO"), and the Chief Financial Officer ("CFO") have specific responsibility for the day to day operation of the Trust and each school has a headteacher ("HT") who reports to and is supported by the CEO and has specific responsibility for the operation of the individual school.

An LGB may include Trustees as governors. The TB appoints LGB members, who have full voting powers. In addition, the TB may appoint additional members of other committees on such terms as it considers appropriate. These members may be permitted to vote but a vote may only be taken when a majority of those attending the meeting are Trustees.

This document sets out how those responsibilities are dealt with and how the different parts of the Trust operate. Appendix 1 shows the delegation process for a range of decisions. Appendix 3 sets out general requirements in relation to calling and attending meetings and voting.

This scheme is designed so that HTs and LGBs have responsibility for, and opportunity to focus on, curriculum, teaching, learning, educational outcomes, pupil and staff welfare and local community needs. The TB is responsible for central matters such as policy setting, financial administration, overall HR concerns and statutory compliance. Innovation and development are a shared responsibility of the TB and LGBs.

### **The Nolan Principles**

All trustees and governors observe the Nolan Principles of:

#### **1. Selflessness**

*Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends*

#### **2. Integrity**

*Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties*



### **3. Objectivity**

*In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit*

### **4. Accountability**

*Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office*

### **5. Openness**

*Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands*

### **6. Honesty**

*Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest*

### **7. Leadership**

*Holders of public office should promote and support these principles by leadership and example*

## **4. Roles, responsibilities and terms of reference**

### **Members**

The Trust has up to 5 members. The members have overall nominal responsibility for the Trust but they exercise their functions through the TB. Each member guarantees to contribute £10 if the Trust were to become insolvent and be wound up – that is the “guarantee” implied by the term “company limited by guarantee”. Trust members are not employees of the trust, nor occupy staff establishment roles on an unpaid voluntary basis. This requirement is effective from 1 March 2021 as per the Academies Handbook update 2020.

Our members all have a stake or background in education or our community or both. Members are the custodians of the Trust, acting as a ‘check and balance’ on the Trust’s performance. To ensure a suitable degree of independence from the board, no more than 2 members will also sit as trustees.

The main powers and duties of the Members in broad terms are:

- To appoint and remove trustees
- Decision to appoint CEO as a trustee if all 3 criterias are met:
  - The members decide to appoint them as a trustee
  - The CEO agrees
  - The trust's articles permit it



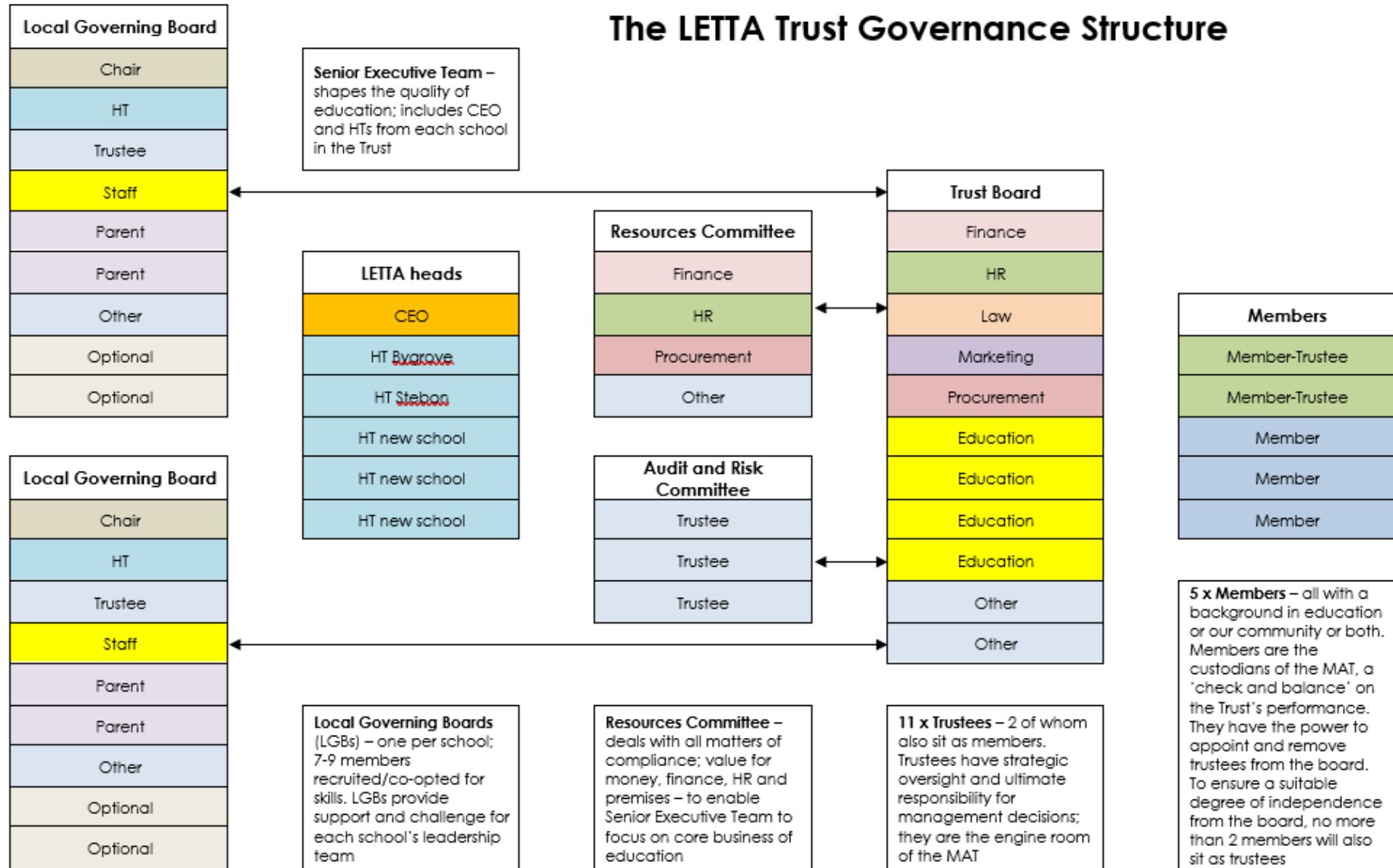
- To ensure that there are always the required minimum number of members
- To appoint and remove members
- To approve any proposed changes to the Articles of Association
- To receive the annual accounts of the Trust

### **Trustees**

The trustees are the directors of the Trust. Appendix 4 sets out the duties of company directors and what is required of trustees and local governors in relation to conflicts of interest. The overall governance structure is shown diagrammatically as follows:



# The LETTA Trust Governance Structure







## Trust Board

### Purpose and aims

Trustees have strategic oversight and ultimate responsibility for management decisions; they are the engine room of the Trust. The Trust Board aims to fulfil many of the central functions of the Trust so that Local Governing Boards are freed up to focus on the school-specific considerations of curriculum, teaching and learning, educational outcomes, pupil and staff welfare and the needs of their local communities.

The Trust Board focuses on the three core functions of governance:

1. Ensuring clarity of vision, ethos and strategic direction
2. Holding the CEO to account for the educational performance of schools, and the performance management of staff
3. Overseeing the financial performance of the Trust and making sure its money is well spent

### Composition:

- Up to 11 trustees appointed by the members not including the CEO
- Any trustees co-opted by those trustees who are not themselves co-opted trustees

**Quorum:** One-third of the total number of trustees in post

**Meetings:** 6 each year convened on seven clear days' notice except in emergency as determined by the Chair

### Responsibilities of the Trust Board:

- Deciding upon major strategic and legal aspects such as:
  - Establishing a new school
  - Discontinuing or merging existing ones
  - Disposal of land otherwise than for operational letting or hire purposes
  - Recommending amendments to the Articles of Association
- Adopting the strategic plan for the Trust which may include individual strategic plans for each school
- Procurement requiring the publication of OJEU advertisements
- Financial responsibility in accordance with the Trust Board Financial Manual which is set out in Part 3 of Appendix 1
- The trustees must ensure regularity and propriety in use of the trust's funds, and achieve economy, efficiency and effectiveness – the three elements of value for money.
- The trustees must also take ownership of the trust's financial sustainability and its ability to operate as a going concern.
- Approving the overall budget for the Trust and its devolution to each school
- Approving the annual accounts of the Trust
- Discussing any 'Dear Accounting Officer' letters from the ESFA
- Ensuring that all regulatory requirements are met
- Recommending appointment of members, trustees and members of LGBs and co-opting additional Trustees
- Ensuring that all trustees and members of LGBs are appropriately trained



- Dealing with formal complaints against a school in accordance with the Trust complaints policy
- Monitoring educational outcomes including comparison with national datasets
- Approving all policies that the Trust by law is required to maintain. All policies originate from the CEO. A schedule of policies is attached as Appendix 2 and shows where detailed consideration of each takes place
- Determining each year the scheme of delegation and terms of reference including approving the membership of all committees
- Determining admission arrangements for each school
- Ensuring and monitoring compliance with Admissions Code
- Establishing arrangements for independent appeals against refusals to admit pupils to an school
- Establishing arrangements for independent review panels to review permanent exclusions
- Appointment of: CEO, CFO, HTs
- Performance management of the CEO
- If the CEO is planning to leave the trust, approach the regional schools commissioner (RSC) in advance to discuss its structure and options, including plans for recruitment
- Monitoring all aspects of the curriculum and curriculum delivery\*
- Monitoring student issues including behaviour and exclusions\*
- Monitoring all aspects of SEN\*
- Monitoring all aspects of safeguarding including British Values and the operation of the Prevent strategy\*
- Monitoring all equality aspects including the Public Sector Equality Duty\*
- Monitoring all aspects of readiness for inspection\*

Responsibility for the detailed consideration of all aspects marked with\* is retained by the LGB of each school.

### **Chair's emergency powers**

The Chair, or in the absence of the Chair the Vice-Chair, may take such action as the Chair may think fit to protect the interests of the Trust, any school within the Trust, any pupil or employee or other member of the school community in circumstances where in the opinion of the Chair it would not be reasonably possible to convene a meeting of the Trust Board or relevant committee or LGB in time to protect such interests.



## Local Governing Boards for each school

### Purpose and aims

The LGB's primary aim is to work with and through school leaders to focus on pedagogy, curriculum, pupil outcomes and on parents and the local community. They secure continual improvement in their schools by encouraging innovation and commitment to partnership working.

**Composition:** 7-9 governors including at least 2 elected parents governors

**Quorum:** One-third of the total number of governors in post

**Meetings:** 3 times annually

### Specific responsibilities:

- Monitoring of educational outcomes in the school and specifically dealing with all aspects of the curriculum and its delivery
- Monitoring pupil outcomes including comparisons with national datasets
- Maintaining positive and constructive links with parents and the local community and ensuring that local conditions and concerns are represented to the Trust Board where appropriate
- Monitoring all aspects of SEND, pupil behaviour and exclusions
- Monitoring all aspects of safeguarding including British Values and the operation of the Prevent strategy
- Monitoring all equality aspects including the Public Sector Equality Duty
- Monitoring all aspects of readiness for inspection
- Determination of the annual spend of that part of the Trust budget delegated to be managed by the school
- Financial responsibility in accordance with the Trust Board Financial Manual which is set out in Part 3 of Appendix 1
- Arranging election of elected members of the LGB in accordance with the Articles of Association
- Dealing with formal complaints against the school in accordance with the Trust complaints policy
- Dealing with the regulatory requirements of admissions and exclusions through designated committees of the LGB
- Liaising with the Trust Board, CEO and CFO on all aspects of policy setting as they may respectively require
- Reporting to the Trust Board on the overall performance of the school

The LGB has power to establish subcommittees and to sub-delegate responsibilities to such subcommittees. The LGB may appoint non-LGB members to its subcommittees with the prior approval of the Trust Board but no vote shall be taken at any meeting of a subcommittee unless a majority of those present and voting are Trustees or members of the LGB.



## Trust Board Resources Committee

### Purpose and aims

The Resources Committee's purpose is to fulfil much of the Trust Board's finance and HR function on behalf of the Trust Board and to ensure consistency in both across each of the Trust's schools.

**Composition:** at least 3 Trustees

**Quorum:** One-third of the total number of trustees in post (more than 1 required in each meeting – rounded up)

**Meetings:** 6 times annually

### Specific responsibilities:

- Detailed consideration of the annual budget including consideration of
  - The extent to which funds are retained for central services not directly related to individual schools
  - The allocation of central funds for the purposes of each individual school, including an envelope for staffing, which will be based mainly but not solely on pupil numbers
  - The allocation of funds to each individual school to be applied at the discretion of the HT
- The trustees must ensure regularity and propriety in use of the trust's funds, and achieve economy, efficiency and effectiveness – the three elements of value for money
- The trustees must also take ownership of the trust's financial sustainability and its ability to operate as a going concern.
- Challenge pupil number estimates as these underpin revenue projections and review these termly.
- Holding the CFO to account for financial performance of the Trust
- Monitoring the use of the pupil premium and other earmarked or dedicated funds
- Monitoring all Human Resource aspects
- Determination of staff pay and conditions
- Financial responsibility in accordance with the Trust Board Financial Manual which is set out in Part 3 of Appendix 1
- Take a longer term view of the trust's financial plans consistent with the requirement to submit three-year budget forecasts to ESFA
- Performance management of CFO
- Disciplinary, capability and grievance aspects relating to CEO, CFO and HTs
- Detailed consideration of those policies within its remit
- All matters relating to premises and health and safety



## Audit and Risk Committee

### Purpose and aims

The Audit and Risk Committee improve the quality of the Trust's accounting and audit function, strengthen the independence of the audit function, increase the credibility of financial reporting and facilitate effective communication between the Trust and external auditor.

**Composition:** 3 Trustees not part of the Trust Board Resources Committee

**Quorum:** One-third of the total number of trustees in post (more than 1 required in each meeting – rounded up)

**Meetings:** 3 annually

### Specific responsibilities:

- Considering the appointment of the external auditor, the audit fee and any questions of resignation or dismissal
- Assess the effectiveness and resources of the external auditor to provide a basis for decisions by the trust's members about the auditor's reappointment or dismissal or retendering. Considerations may include:
  - the auditor's sector expertise
  - their understanding of the trust and its activities
  - whether the audit process allows issues to be raised on a timely basis at the appropriate level
  - the quality of auditor comments and recommendations in relation to key areas
  - the personal authority, knowledge and integrity of the audit partners and their staff to interact effectively with, and robustly challenge, the trust's managers
  - the auditor's use of technology
  - produce an annual report of the committee's conclusions to advise the board of trustees and members, including recommendations on the reappointment or dismissal or retendering of the external auditor, and their remuneration.
- Discussing with the external auditor before the audit commences the nature and scope of the audit
- Reviewing the annual financial statements before submission to the Trust Board, focusing on: - changes in accounting policies and practices - areas involving a significant degree of judgement - significant adjustments resulting from the audit - the going concern assumption - compliance with accounting standards and legal requirements - the clarity of disclosures - the consistency of accounting policies
- Discussing problems and reservations arising from the audit and any matters the external auditor may wish to discuss, in the absence of employees where necessary
- Reviewing the internal audit function, consider the major findings of internal audit investigations and the CFO response, and ensuring coordination between the internal and external auditors
- Review the effectiveness of internal control systems, in particular the external auditor's management letter and CEO/CFO response
- Developing and reviewing risk management strategies across the Trust together with procedures for monitoring their effectiveness
- Reviewing the action and implementation of risk management policy across the Trust



- Considering the Trust's risk profile relative to current and future Trust strategy and identifying trends, concentrations or exposures and any requirement for policy change
- Receiving and reviewing risk management and relevant regulatory information and reports
- Considering material breaches of the agreed risk limits and reviewing the actions taken in response to prevent a repeat occurrence
- Considering the effect on the rights of the Trust of the findings of the internal audits or the external audits
- Reviewing on a regular basis its own performance, constitution and terms of reference to ensure it is operating at maximum effectiveness in discharging its duties



## **Chief Executive Officer (trust leader)**

### **Purpose and aims**

The CEO leads the executive function of the Trust and has wide-ranging responsibilities. They secure school improvement through support and challenge in line management to the headteachers, the director of the teaching school and the CFO. The CEO reports to the Trust Board.

### **Specific responsibilities:**

- Providing the strategic and operational leadership of the Trust
- The internal organisation, management and control of each of the schools and specifically:
  - Development of Trust-wide strategies and strategies for individual schools for Trust Board approval
  - Determining and implementing curriculum provision and assessment
  - Appointment and dismissal of all staff below HT level
  - Performance management (including progression) of all staff at and below HT level
  - Disciplinary, capability and grievance aspects relating to all staff below HT level
  - Securing compliance with the Master Funding Agreement and each Supplemental Funding Agreement
  - Ensuring the proper discharge of all statutory functions including in relation to admission appeals and reviews of permanent exclusion
- Approval on behalf of the Trust Board of all statutory policies shown in Appendix 2 as the responsibility of the CEO
- Reporting to the Trust Board
- Financial responsibility in accordance with the Trust Board Financial Manual which is set out in Part 3 of Appendix 1



## **Chief Finance Officer**

### **Purpose and aims**

The CFO is the senior executive responsible for the financial and operational stability of the Trust, helping it to develop and deliver its strategic objectives. The CFO is employed by the Trust.

### **Specific responsibilities:**

- Providing the financial leadership of the Trust
- Securing financial probity and value for money including compliance with the Academy Trust Handbook
- Preparing and maintaining the Trust's Financial Manual
- Financial responsibility in accordance with the Trust Board Financial Manual which is set out in Part 3 of Appendix 1
- Preparing the budget for the Trust, including allocation of funds for centrally-maintained services and funding for individual schools
- Reporting to the Resources Committee





## Headteacher

### Purpose and aims

The HT is responsible for the daily running of the school and for securing school improvement by leading on all aspects of teaching and learning, pupil assessment and outcomes, curriculum and community. Headteachers set the culture, tone and ethos of their schools. They work closely with and are line managed by the CEO but report to the LGB on matters which have been delegated to the LGB.

### Specific responsibilities include:

- Determining and developing school's vision and strategy and key priorities in partnership with the LGB and CEO
- The internal organisation, management and control of the relevant school, reporting to the CEO and LGB
- Determining school level policies which reflect the school's ethos and values
- Engaging with stakeholders; pupils, parents, governors and the local community
- Developing a budget plan to support delivery the school's key priorities
- Monitoring and agreeing staff performance management procedure and pay progression
- Contributing to the overall development and strategic direction of the Trust including support for any other school within the Trust
- Financial responsibility in accordance with the Trust Board Financial Manual which is set out in Part 3 of Appendix 1



## **Sub-Committees of the Local Governing Board**

### **Admissions Sub-Committee of the Local Governing Board**

**Composition:** All LGB members and such others as may be appointed by the Trust Board

**Quorum:** 2 for decisions on individual admission applications, 3 for all other meetings

**Meetings:** As required on 7 days' notice other than meetings to determine individual admission applications which may be convened without notice

#### **Outline of responsibilities:**

- To advise the Trust Board on any aspects of admissions and the admission arrangements for the school that may be relevant including reporting on admission patterns and matters of concern
- To respond when required by the Trust Board to any proposal to amend the admission arrangements
- To manage any local consultation required in relation to any proposed amendment to the admission arrangements or otherwise to secure compliance with the Admissions Code
- To consider and decide upon each application for a place at the school including reviewing and confirming the ranking of applications as advised by the local authority at the points of normal entry to the school, i.e. at Year R and/or Year 7

### **Staff Discipline and Related Matters Sub-Committee of the Local Governing Board**

**Composition:** all non-employee members of the LGB and all non-employee Trustees forming panels of three as required

**Quorum:** 3

**Meetings:** as required

#### **Delegated responsibility:**

To discharge the functions specified for governors under policies relating to staff discipline, capability, grievance, long-term sickness, redundancy and pay.

### **Pupil Exclusions Sub-Committee of the Local Governing Board**

**Composition:** All LGB members other than employees of the Trust and such others as may be appointed by the Trust Board

**Quorum:** 3

**Meetings:** In accordance with statutory requirements



**Delegated Responsibilities:**

- To consider all parental representations in relation to any pupil exclusion
- To meet to review all fixed period exclusions individually or in aggregate in excess of five days and all permanent exclusions whether or not parents make representations or exercise the right to attend

**Note: all decisions taken under delegated authority MUST be reported to the next available Trust Board meeting. This should be done by way of a minute of the decision or of the meeting at which the decision was taken.**

## Appendix 1 – Table of Delegation

### Part 1 - Decisions always reserved to Members, Trust Board, CEO or CFO

Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O
<b>Governance</b>	Approve changes to the governance structure, Terms of Reference, Schemes of Delegation		x				
	Approve changes to the Articles or Funding Agreement (with ESFA approval sought)	x					
	Appoint and remove the Chair and Vice Chair of the Board		x				
	Establish Trust committees		x				
	Approve LGB committees		x				
	Appoint and remove the Chairs of Committees, other than Local Governing Boards		x				
	Appoint and remove Trust Board members including carrying out Trust Board skills audit	x					
	Approve the appointment of Clerk		x				
	Review performance of the Board	x					
	Review performance of Board committees and LGBs		x				
	Review committee membership to ensure each have a diverse and appropriate skill set		x				
	Ensure access to training for TB and LGB members and monitor take-up		x				
	Change of Trust name	x					

Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O
<b>Finance</b>	Approve Financial Scheme			X			
	Scrutinise all schools and central budgets for the financial year			X			
	Approve the overall Trust budget for financial year		X				
	Review the Trust budget throughout the financial year			X			
	Review all schools' budgets throughout the financial year						X
	Allocate budgets to each school			X			
	Approve use of school reserves			X			
	Approve banking arrangements			X			
	Propose financial and procurement policies						X
	Approve financial and procurement policies			X			
	Maintain register of business interests						X
	Filings at Companies House						X
	Approve the appointment of external auditors	X					
	Approve compensation payments up to £10,000			X			
	Approve compensation payments over £10,001		X				

Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O	
<b>Staff and performance management</b>	Responsibility for the appointment of the CEO and CFO		x					
	Responsibility for the appointment of Headteachers or Head of Schools		x					
	Responsibility for the appointment of other staff					x		
	Performance review of CEO			x				
	Suspend, end the suspension of and dismiss all staff (in accordance with policies and procedures)			x				
	Propose staff, HR, pay, performance and disciplinary policies							x
	Implementation of capability policy (in accordance with policies and procedures)					x		
	Approve staff, HR, pay, performance and disciplinary policies				x			
	Approve changes to school staffing structures including recruitment and terms and conditions (within agreed budget)					x		
	Approve changes to school staffing structures including recruitment and terms and conditions (outside of agreed budget)				x			
	Approve regrading of job roles					x		
	Approve redundancies and staff restructures				x			
	Approve staffing structure for staff employed to fulfil centrally retained functions				x			

Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O
Outcomes and curriculum	Approve School Improvement Plans					X	
	Review progress across against all School Improvement Plans					X	
	Propose Trust 3 year Strategic Plan					X	
	Approve Trust 3 year Strategic Plan and monitor progress against it		X				
	Propose the Trust 1 year Financial and Operational Stability Plan						X
	Approve the Trust 1 year Financial and Operational Stability Plan and monitor progress against it			X			
	Ensure compliance with all requirements relating to the application of pupil premium funding					X	

Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O
Exclusions	Review of exclusions in accordance with statutory requirements (via LGB exclusions sub-committee)		X				
	Establish Independent Review Panels for permanent exclusions		X				
	Review permanent exclusion on reference from Independent Review Panel (via LGB exclusions sub-committee)		X				

Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O
<b>Admissions</b>	Consult annually before setting an Admissions Policy		X				
	Propose admissions policy					X	
	Approve admissions policy		X				
	Admissions application decisions (via LGB admissions sub-committee)		X				
	Establish Independent Admission Appeal Panels		X				

Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O
<b>Premises and insurance</b>	Propose premises-related policies						X
	Approve premises-related policies			X			
	Propose school premises and capital strategy						X
	Approve a school premises and capital strategy			X			
	Approve appropriate insurance cover for all schools in the Trust			X			



Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O
<b>Health and safety</b>	Propose a Health and Safety Policy						X
	Approve a Health and Safety Policy			X			
	Monitor implementation of Health and Safety Policy						X
	Develop a Risk Management Plan						X
	Approve a Risk Management Plan				X		
	Report on Risks to Board				X		
	Asset Management policy and plan						X

Key Function	Task	M e m b e r s	T r u s t B o a r d	T B R e s o u r c e s	T B A u d i t/ R i s k	C E O	C F O
<b>School organisation</b>	Approve times of school day and dates of school terms and holidays		X				
	Trust website					X	
	School website					X	

**Part 2 – Decisions that may be delegated to Local Governing Boards, CEO, CFO or HT**

<b>Key Function</b>	<b>Task</b>	<b>LGB</b>	<b>CEO</b>	<b>CFO</b>	<b>HT</b>
<b>Finance</b>	Local spend decisions				X
	Monitoring local spend decisions re SEND, pupil premium and sports premium funding	X			

<b>Key Function</b>	<b>Task</b>	<b>LGB</b>	<b>CEO</b>	<b>CFO</b>	<b>HT</b>
<b>Staff and Performance Management</b>	Participate in appointment of school leadership	X	X		X
	Participate in performance review of headteachers	X	X		

<b>Key Function</b>	<b>Task</b>	<b>LGB</b>	<b>CEO</b>	<b>CFO</b>	<b>HT</b>
<b>Performance and curriculum</b>	Propose School Improvement Plan				X
	Approve School Improvement Plan for proposal to CEO	X			
	Review progress against School Improvement Plan	X			
	Propose the school curriculum plan				X
	Approve the school curriculum plan	X			
	Propose pupil premium plan				X
	Approve pupil premium plan	X			
	Review pupil premium plan	X			

<b>Key Function</b>	<b>Task</b>	<b>LGB</b>	<b>CEO</b>	<b>CFO</b>	<b>HT</b>
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<b>Discipline/ exclusions</b>	Propose pupil behaviour policies				X
	Approve pupil behaviour policies	X			
	Monitor implementation of pupil behaviour policies	X			
	Review of exclusions in accordance with statutory requirements (via LGB exclusions sub-committee)	X			
	Review permanent exclusion on reference from Independent Review Panel (via LGB exclusions sub-committee)	X			

<b>Key Function</b>	<b>Task</b>	<b>LGB</b>	<b>CEO</b>	<b>CFO</b>	<b>HT</b>
<b>Admissions and school organisation</b>	Participate in setting an Admissions Policy	X			
	Admissions application decisions (via LGB admissions sub-committee)	X			
	Participate in setting times of school day and dates of school terms and holidays	X			
	Determine any extended services on site	X			
	Determine school uniform	X			

### Part 3 – The Trust Financial Management Code of Practice

#### 1. Aims of the Code of Practice

- 1.1 This Code of Practice aims to put in place procedures which enable trustees, governors, CEO, CFO, Headteachers and staff to:
  - a) Support the Trust and each school's strategic plans and budgeting proposals by efficient use of resources
  - b) Ensure financial accountability and integrity
- 1.2 The arrangements in this Code of Practice bring together systems established by the Trust Board in line with the EFSA's Financial Regulations, the advice of auditors and successful procedures used by other Trusts
- 1.3 The limits of the delegation and specific requirements (such as '... officers must...') as ratified by the Trust Board, are binding on the CEO, CFO, Headteachers and staff in each school. Any breaches of such procedures may lead to investigation by the trustees or persons appointed by them
- 1.4 This Code of Practice will be revised annually to ensure that it is up to date and includes changes in procedures

## **2. Purpose of the budget and funds**

- 2.1 The budget and funds are to be used to:
  - a) Deliver the best possible resourced curriculum for each school
  - b) Maintain premises to a high standard of health and safety
  - c) Provide an attractive environment that promotes learning
  - d) Ensure world class staff development and morale

## **3. Financial planning**

- 3.1 The Annual Budget Plan is central to the achievement of the Trust's educational objectives and long-term vision. The educational objectives are contained in school's strategic plans and are agreed annually, in the summer term, to allow the Annual Budget Plan to be prepared before the start of the new financial year
- 3.2 Responsibilities devolved to the Resources Committee, the CEO, CFO, Headteachers and members of staff enable them to make decisions and manage finances at both Trust and school level to achieve the overall aims and priorities established
- 3.3 The Resources Committee evaluates the extent to which financial decisions have promoted the prioritised educational objectives of each school and monitors the effective use of resources

## 4. The budget cycle

### Autumn term: September - December

- Each month - Budget monitoring: Chief Finance Officer (CFO) updates CEO and HTs
- Each month - Budget monitoring: CFO updates Chair of Trustees
- October - Evaluate out-turn and amend original budget and spending plans if necessary (CFO)

### Spring term: January - March

- Each month - Budget monitoring: CFO updates CEO and HTs
- Each month - Budget monitoring: CFO updates Chair of Trustees
- February - ½ yearly budget review CFO, CEO and HTs

### Summer term: April – July

- Each month - Budget monitoring: CFO updates CEO and HTs
- Each month - Budget monitoring: CFO updates Chair of Trustees
- May - Carry out the future staffing analysis (CFO, CEO and HTs)
- May - Assess PLASC indicators and consider likely funding levels (CFO)
- May - Produce a draft Trust budget CFO and CEO
- May - Budget bid deadline for new budget allocations
- June - Deadline for ordering from current year's budget
- June - Identify financial requirements for the future curriculum (CFO, CEO and HTs)
- June - Identify priorities linked to the strategic plan (CFO, CEO and HTs)
- June - Produce draft school budgets HTs
- July - Trustees approve budget for new financial year
- August - Trust submits budget forecast 3 year return (BFR3Y) for new budget

## 5. Monitoring and financial controls

### 5.1 Monitoring

- 5.1.1 Monitoring secures value for money and financial probity while ensuring that expenditure stays within budget. It is achieved by adherence to agreed financial systems in particular those relating to procurement
- 5.1.2 The CFO, CEO and HT monitor expenditure to ensure accuracy. This regular monitoring process enables the Trust to address potential overspend or underspend

- 5.1.3 The monthly reports to the CEO and Chair of Trustees provide the focus for monthly monitoring and require a reconciliation of the bank account and the proper VAT return
- 5.1.4 The monthly payroll validation reports from payroll provider provide the focus for monitoring payroll charges
- 5.1.5 Reports from the SAGE Finance package provide the focus for a review of the school's spending against the Annual Budget Plan
- 5.1.6 All budget holders are asked to submit a bid for money required for the following financial year by the end of May
- 5.1.7 The CFO or HT reports back to budget holders on the extent to which their bid has been successful in May.
- 5.1.8 The CFO, Finance Manager or Office Manager provides budget holders with 3 termly reports a year (more if requested showing the amount spent, commitments and amount remaining).
- 5.1.9 The CFO, Finance Manager or Office Manager supports budget holders by providing a detailed breakdown of spending against each budget line where budget holders are investigating an anomaly in expenditure.

#### Receipts

- 5.2.1 Income and contributions are banked regularly so that **no more than £500 is kept in a school safe at any one time**
- 5.2.2 Receipt of credits and journal transfers are recorded in the local records (paper and computer) by local staff
- 5.2.3 Local staff are responsible for the preparation of all invoices and BACS payment and for recording the process in the local records
- 5.2.4 The CFO, HT or AHT counter-signs all invoices passed for payment
- 5.2.5
- 5.2.6 All payments are reconciled by the Finance Manager or Office Manager
- 5.2.7 The financial systems and procedures used by the schools in the Trust are found to be in the Academy Trust Handbook
- 5.2.8 In the absence of the Finance Manager or Office Manager the CFO will oversee these duties

- 5.2.9 Duties are separated as far as is possible
- 5.2.10 Any alteration to original documents will be in ink and signed; correcting fluid or eraser will not be used
- 5.2.11 All accounting records are filed carefully and comply with guidance concerning destruction of records. Past year's records are stored securely in the archives
- 5.2.12 All financial transactions will be traceable through the local records, both forwards and backwards
- 5.2.13 The staff members to have input access to the computer based local records are the CFO, Finance Manager and Office manager
- 5.2.14 Only authorised software will be used in order to prevent the introduction of viruses

## **6. Financial systems**

### 6.1 Expenditure limits

- 6.1.1 The HT, or AHT in the HT's absence, is able to authorise expenditure for day-to-day goods and services up to £10,000 on any one item
- 6.1.2 Authorisations between **£10,000 and £50,000 are to be referred to the CFO or CEO**
- 6.1.3 Authorisations over **£50,000 are to be referred to the Resources Committee**
- 6.1.4 The HT, or the AHT in the HT's absence, is able to authorise budget movements between individual budgets up to a limit of £10,000
- 6.1.5 Authorisations for budget movements from £10,000 to £50,000 are to be authorised by the CFO or CEO
- 6.1.6 Budget movements in excess of £50,000 must be authorised by the Resources Committee
- 6.1.7 When budget movements are made, a budget movement form is completed by the CFO and countersigned by the CEO or HT

### Bank account

- 6.1.8 The Trust has its own bank account

## 6.2 Banking arrangements

### 6.2.1

6.2.2 Cheques are only used for Petty Cash Withdrawals as all payments are now made by BACS. Two signatures are required for cheques. Signatories to cheques are two from four names confirmed by the Trust Board. Both signatories should see supporting documents before signing any cheque. One signatory has to be the HT, CFO or CEO

6.2.3 The Resources Committee has set the limit to any individual transaction to £10,000 beyond which approval must be sought

6.2.4 All cheques must be crossed 'Account payee only'

6.2.5 Only manuscript signatures are used and no cheque shall be pre-signed except in exceptional circumstances authorised by the CEO

6.2.6 Cheque books are kept in the school safe and spare cheques for printing are locked away

6.2.7 There is no facility to overdraw

6.2.8 Bank statements are received monthly and are reconciled with the monthly accounts

6.2.9 Reconciliation is carried out by the Finance Manager and reviewed and approved by the CFO

6.2.10 Control accounts (debtors, creditors, VAT, payroll) are reconciled as part of the month end process. These are prepared, agreed to the trial balance, independently reviewed and retained on file.

6.2.11 The balance of funds in the account will accrue interest

6.2.12 No payment or receipt is made through a private bank account

6.2.13 Cash held in the safe should not exceed £500 at any time. Office Managers should make arrangements to bank such funds.

## 6.3 BACS Payments



6.3.1 The LETTA Trust pays supplier invoices by BACS. This also applies to staff reimbursements

6.3.2 BACS is used as it provides a more secure form for payment and reduces the risk of fraud.

6.3.3 The following BACS procedures are to be followed:

- The same procedures should be followed as described when placing orders and when processing invoices.
- All invoices must include valid and up to date bank details. The Office Managers and Finance Manager are required to maintain accurate records of suppliers on the finance system.
- Once batches of all invoices have been processed by the Office Managers/Finance Manager, a BACS Payments Pending Report (PPR) from the finance system will be printed. This is attached with all the invoices and backing documents.
- The Office Managers/Finance Manager will confirm the PPR is true and accurate before this is passed to the Headteacher or CFO for approval. Both the Headteacher and CFO are required to check the PPR and confirm by signing the report.
- The PPR and backing papers are then handed back to the Office Managers/Finance Manager. The BACS export file is created by the Office Managers/Finance Manager via the finance system who will then enter an anticipated date for payment on the bank account.
- The finance system will automatically generate a unique BACS ref number for each supplier invoice group and this is noted next to each transaction line stated on the PPR.
- The BACS file is automatically generated via the finance system and is saved automatically to a secure file path. The Head Teacher, CFO, Finance Manager and Office Managers only have access to the import files.
- The Office managers/Finance Manager will then access the bank account and upload the BACS file securely. For each import made, a reference number is generated automatically. This number is noted down on the PPR for reference.
- The web page will show whether or not the import was successful. The CFO/Headteacher is notified when this action is completed.
- The CFO/Bank signatory then logs into online banking securely via the smart card reader to approve transactions awaiting approval
- Once the batch has been checked, the CFO/Bank signatory will approve the payment run

- This has to be completed within the deadline payment date.
- Email remittance slips are emailed directly to suppliers by the Office Managers/Finance Manager
- All documentation is filed away in the finance offices.

#### 6.4 Accounting system

- 6.4.1 All financial transactions are recorded on the Sage system
- 6.4.2 Monthly reports to the Chair of Trustees are completed by the CFO and checked by the CEO
- 6.4.3 All finance data is backed up
- 6.4.4 Trust schools are covered by a scheme for disaster recovery
- 6.4.5 Access to school office network computers are limited by passwords
- 6.4.6 The Information Technology has the only access to the facility to add new users and passwords
- 6.4.7 The school is registered with the Data Protection Registrar

#### 6.5 Procurement

##### Value for money

- 6.5.1 Items are ordered using competitive suppliers
- 6.5.2 Purchases over £5000 for a single item are made after taking at least two written quotations although it is best practice to obtain a third written quotation. The quotations that are received will comply with EEC Regulations
- 6.5.3 Quotations for purchases over £10,000 for a single item, will be reviewed by the CFO while quotations for purchases over £50,000 for a single item, will be reviewed by the Resources Committee. Orders within the Annual Budget Plan up to £10,000 are agreed by the CEO or HT

- 6.5.4 If a decision is taken to proceed with a quotation, which was not the lowest, the reasons for the decision will be recorded in the minutes of the Resources Committee meeting in which the decision was taken

#### Ordering goods and services

- 6.5.5 Orders must be authorised by the HT or AHT and a budget holder (a 'budget holder' is a member of staff who has responsibility for a certain element of the Annual Budget Plan)
- 6.5.6 Budget holders ensure that all orders are appropriate and necessary, that there is adequate budgetary provision and that quotes have been obtained if necessary
- 6.5.7 All orders must be placed through the Finance Manager or Office Manager who ensures the appropriate budget is available. If the order is placed by the Office Manager the agreement of the HT must be obtained
- 6.5.8 Written, pre-numbered orders are used for all goods and services except utilities and petty cash purchases
- 6.5.9 There are no verbal or telephone purchases except in emergencies
- 6.5.10 Where goods or services are regularly purchased from individual contractors there are annual checks to ensure the school is still receiving value for money
- 6.5.11 Orders are not used for individuals to obtain goods for their private use
- 6.5.12 Orders cannot be altered after authorisation

#### 6.6 Payment of accounts

- 6.6.1 Deliveries are checked by the Admin Assistant on delivery. The delivery is marked by the Admin Assistant to confirm that this has been done
- 6.6.2 The Finance Manager or Office Manager issues payment against invoices only after goods or services have been received using local records to confirm that:
- a. The goods/services that were ordered have been received and are satisfactory in both quality and quantity
  - b. The price is agreed at the time of ordering, correctly calculated and with appropriate discounts
  - c. Expenditure has been coded
  - d. Appropriate VAT and taxation regulations have been applied

- 6.6.3 The Finance Manager or Office Manager prepares the invoice for payment and will request that one of the four authorised signatories countersign the invoice
- 6.6.4 Where there is any change in the staff authorised to sign invoices passed for payment a specimen signature will be forwarded to the bank
- 6.6.5 No payment is made on a photocopied invoice received from a supplier, nor on a statement unless a remittance advice is attached

#### 6.7 Use of corporate charge card

- 6.7.1 The proposed purchaser must find out from the Finance Manager or Office Manager if money is available for the proposed transaction
- 6.7.2 The proposed purchaser must fill out a pre-numbered requisition form and ask the CEO or HT to authorise the charge card transaction. The requester must state why it is necessary to use the charge card and must also state what enquiries they have made as to whether the transaction could be carried out using an alternative method of payment (by bacs etc)
- 6.7.3 Charge card to be used in exceptional circumstances, where it is not possible to pay by any other means or to do so would incur substantial additional cost
- 6.7.4 Items totalling over £500.00, must be pre-agreed by the CFO or CEO
- 6.7.5 Where a requester carries out the transaction on-line, the transaction must be witnessed by a member of the admin staff
- 6.7.6 The requisition form must be passed to the Finance Manager or Office Manager to process on Sage, in relevant period

#### 6.8 Bad debts

The HT is able to write off bad debts up to £25. Requests for write offs above this amount are to be referred to the CFO for approval. The school will keep a record of all sums written off

#### 6.9 Income

- 6.9.1 The CFO is responsible to the Resources Committee for accounting for all income due

- 6.9.2 The CFO is responsible for identifying sums due to the school and overseeing the collecting and banking such sums
- 6.9.3 Where invoices are required they are issued promptly
- 6.9.4 Transfers of money between staff should be recorded and signed for by both parties involved in the transfer
- 6.9.5 Copies of signed records should be held with other banking records to provide an audit trail for the income
- 6.9.6 Cash and cheque books are kept locked in the safe
- 6.9.7 Collections in their entirety are paid into the bank account
- 6.9.8 All income from parents and staff are now received via ParentPay (cashless system) this minimises the amount of cash held in the safe.
- 6.9.9 Income is reconciled on the monthly printouts and bank statements
- 6.9.10 Receipts are issued by office staff for amounts over £5 where cash is received.
- 6.10 Voluntary funds and school journey records
- 6.10.1 All donations will be paid into the school bank account
- 6.10.2 Any shortfall in parental contributions for trips is met from the trips budget
- 6.11 Budgetary control
- 6.11.1 The statement of the aims and objectives of the Trust are found in the strategic plan and in school's development plans. These provide the basis for constructing budget plans
- 6.11.2 The CFO has established procedures and timetables for planning the budget to ensure that all relevant factors are considered. The Resources Committee meets as required to discuss salaries. The Trust Board meets during the summer term to receive the final budget plan for approval
- 6.11.3 The strategic plans provide estimates of expenditure and income

- 6.11.4 The Resources Committee ensure that the planned expenditure for each financial year does not exceed the available budget, as adjusted for carry over from previous years, income receivable, provisions for pay or price increases or other contingencies
- 6.11.5 The CFO submits the budget which has been approved by the Trust Board to the EFSA before the final date for submission
- 6.11.6 Where appropriate, the budget is profiled to take account of likely spending patterns
- 6.11.7 The CFO provides the Resources Committee with regular monitoring reports, which have been reconciled to the bank account and Sage
- 6.11.8 Budget holders have a budget responsibility, which is written into their job descriptions
- 6.11.9 Budget holders receive regular update reports from the CFO, Finance Manager or Office Manager of the balance in their 'account' and may request interim reports when required.
- 6.11.10 Any decisions to vary funds from one budget heading to another are taken by the CEO, CFO or Resources Committee and must support the Trust's aims.
- 6.11.11 The CEO and the Trust Board assess progress against the objectives in the strategic plan in the summer term
- 6.11.12 The CFO periodically consults the staff and trustees to ensure that the financial and management information they receive is relevant, timely, reliable and understandable
- 6.11.13 The CFO reports to the Resources Committee any proposals for policy changes, which significantly affect the expenditure or income budgets

## **7. Security**

### **7.1 Stock control**

- 7.1.1 HTs are responsible for the safe custody and control of cash and other property belonging to the school
- 7.1.2 New purchases of electrical goods and furniture greater than £50 in value are recorded on Parago. Items over £100.00 are bar coded

7.1.3 Levet consultants carry out an audit annually. The IT technician is responsible for logging all IT hardware

7.1.4 Items are only taken off the school site with the permission of the HT

7.1.5 Write-offs and disposal of surplus stocks and equipment are done in accordance with Trust policy. The HT is able to authorise the disposal of surplus equipment and materials up to a maximum individual disposable item value of £25. Disposals over this amount will be referred to the CFO, who will act in accordance with regulations and procedures laid down by the Secretary of State for Education

7.1.6 The safe is kept locked at all times. Key holders are the Office Manager and HT. Lost keys must be reported immediately to the HT and CFO. All cash is locked in the safe

## 7.2 Petty cash

7.2.1 All payments to staff are now made via bacs removing the requirement to hold a petty cash balance at the school. The Resources Committee have agreed to a maximum of £200 to be held at each school for petty cash from the school budget should it be needed.

7.2.2 Only the office staff have access to petty cash

7.2.3 The Office Manager will ensure that:

- a. Vouchers and receipts are obtained for all cash payments made
- b. Where appropriate receipts acknowledges VAT paid
- c. The cash is kept securely in a locked box in the safe
- d. Cash or vouchers can be produced on demand to the Finance Manager, CFO, HT, auditor or other authorised person
- e. Claims for reimbursement supported by vouchers are made regularly
- f. Cash claims against petty cash should not exceed £15
- g. Repayment against receipts is by BACS
- h. Petty cash claims for staff reimbursement should not exceed £100.00. If in exceptional circumstances a member of staff is required to use their own money to pay for goods or services for the school in excess of £100 then permission must be obtained from the HT, (or Head designate), before the purchase is made. The HTs' limit of authorisation then applies. Written evidence of the HTs' permission must be retained for audit purposes

7.2.4 Personal cheques will not be cashed

7.2.5

- 7.2.6 All claims for petty cash are supported by official petty cash vouchers
- 7.2.7 The claimant cannot be the same as the approver
- 7.2.8 Reimbursements can be approved by the HT, AHT or CFO
- 7.2.9 At the end of the process the Office Manager initials all petty cash forms to confirm the process is complete and correct according to the Financial Code of Practice

### 7.3 Insurance

- 7.3.1 The insurance for each school is arranged by the CFO
- 7.3.2 Any new risk shall be notified to the CFO by the HT
- 7.3.3 The school will not give any indemnity to a third party without the written consent of the insurers
- 7.3.4 The school will inform the CFO immediately of any losses or incidents, which give rise to an insurance claim
- 7.3.5 The insurance policy covers the use of school property when off the premises except when visibly left in cars or locked or unlocked or in an unlocked boot

## **8. Payroll**

### 8.1 Staff Appointments

- 8.1.2 The Trust board has approved a staffing structure for each school. Changes can only be made to this structure with the approval of the trust board, who must ensure that adequate budgetary provision exists for any establishment changes. Changes to the structure that do not increase the overall budget can be approved by the CEO.
- 8.1.3 The CEO has authority to approve the appointment of staff in schools except for the Head Teacher.



- 8.1.4 The Administration team maintains personnel files for all members of staff which include contracts of employment. All personnel changes must be notified, in writing, to the HR Manager immediately.
- 8.1.5 The Administration team is responsible for administering the relevant DBS checks and ensuring these are recorded on file but the DBS document is not retained.

## 8.2. Payroll Administration

- 8.2.1 Payroll is administered through the academy trust's payroll provider
- 8.2.2 All Staff are paid monthly, on the last working day of the month.
- 8.2.3 The online payroll/HR portal records each employee, salary, bank account details, taxation status, personal details any deductions or allowances payable and other legal and relevant details
- 8.2.4 New staff records are created on the portal by the HR Manager on instruction of the CEO. Any staff amendments will be uploaded onto the portal by the HR Manager on approval by the CEO.
- 8.2.5 Timesheets for additional hours, temporary work or overtime undertaken are completed by the employee and handed into the school office. Office managers check claims have been completed correctly before passing to senior leaders to be authorised. Finance Manager checks claims before being processed for pay the following month.
- 8.2.6 Each School will provide data to the payroll provider each month in accordance with the regular timetable.
- 8.2.7 The following is a summary of the payroll provider's role.
  - a. The Trust and schools will input payroll changes i.e. starters, leavers, additional hours, back pay and salary changes;
  - b. Responsibility to check the accuracy of data being supplied by each school and will have responsibility for the calculations of pensions, SMP, SSP etc;
  - c. They will produce all reports in either PDF or Excel format;
  - d. They will provide the reports to make all payments by BACs. They will send all reports and payments to third parties for pensions. Reports will be provided showing a breakdown of payments to unions and any other third party deductions (except pensions) for the Trust to pay by bacs.

- e. They will prepare and file P35s, P14s, P60s and provide reports to allow completion of LGPS and TPS returns (including EOYC reports);
- f. They will administer all starter, leaver and amendment forms for the LGPS and TPS.

### 8.3 Payment

- 8.3.1 All salary payments are made by BACS. Payment date is the last working day of the month except December when payment will be the last day of term.
- 8.3.2 The Finance Manager prepares a reconciliation between the current month's and budget gross salary payments showing adjustments made for new appointments, resignations, pay increases etc. This reconciliation is reviewed and signed by CFO.
- 8.3.3 The payroll system automatically calculates the deductions due from payroll to comply with current legislation. The major deductions are for tax, National Insurance contributions and pensions.
- 8.3.4 After the payroll has been processed the nominal ledger will be posted as soon as possible. Postings will be made both to the net pay, HMRC and pension payroll control accounts on the Trusts expenditure codes. The CFO should review the payroll control account each month to ensure the correct amount has been posted from the payroll system, individual account codes have been correctly updated and to identify any amounts posted incorrectly.
- 8.3.5 Where an individual is self-employed or runs a company in their own name, the CFO will ensure the necessary steps are taken to mitigate any IR35 implications ( or any other HMRC legislation)

### 8.4 Salary Advances

- 8.4.1 The trust does not award salary advances except in exceptional circumstances and only if approved by the CEO

### 8.5 Additional hours

- 8.5.1 Additional hours claims are recorded by the individual on a form and submitted by the end of each month to LT r for authorisation.
- 8.5.2 Claim forms must not be submitted prior to work having been undertaken.

8.5.3 No payments for work undertaken will be made other than via the payroll system.

## **9. Responsibilities and accountability**

### 9.1 The Trust Board Resources Committee

- 9.1.1 Has overall responsibility for financial planning and control to secure the most effective use of available resources
- 9.1.2 Receives an outline Budget Plan from the CFO and agrees the Trust's and each school's Annual Budget Plan, which will be set within the available resources, when the budget share has been received from the EFSA
- 9.1.3 Establishes and monitors financial systems to support its financial responsibilities and ensure probity
- 9.1.4 Receives reports 6 times annually from the CFO to enable it to ensure priorities are being addressed, to monitor the effective use of resources and analyse potential overspend and underspend
- 9.1.5 Pays due regard to the EFSA's financial regulations and provides reports which are requested by the EFSA to carry out its financial responsibilities
- 9.1.6 Seeks financial advice from the EFSA when necessary
- 9.1.7 Reviews security arrangements and receives reports on losses through theft and vandalism
- 9.1.8 Ensures the accountability of staff and devolves responsibility as described in this code of practice to the CFO, CEO, and HTs

## Appendix 2 – Policies maintained by the Trust requiring Trust review and adoption

**Note: all required policies are initiated by or at the direction of the CEO**

Safeguarding & child welfare policies & documents	Statutory	Review frequency	Last Review Date & Next Review Date	Proposed by	Approved by
Attendance policy	N	3 years	Autumn 2021 Autumn 2024	LGB	CEO
Behaviour management INC -Exclusion, anti-bullying and the use of necessary force	Y	annually	Autumn 2022 Autumn 2023	LGB	CEO
Inclusion policy including SEND, looked after children & SEND Information reports and <b>Accessibility Plans</b> (AP every 3 years)	Y	SEN: Annual AP:3 years	SEN Info report: TBR Summer 2024 Inclusion Policy: TBR Summer 2024	LGB	CEO
Online safety policy	Not Stat -Y web	Annual	Autumn 2022 Autumn 2023	CEO	Trust Board
Medical needs including asthma policy and intimate care incl. children with health needs who cannot attend school	Y	Annual	Spring 2023 Spring 2024	CEO	Trust Board
Safeguarding policy and child protection policy and procedures (including allegations of abuse against staff, preventing radicalisation & extremism and safer recruitment & External Speakers & safer recruitment)	Y	Annual	Autumn 2022 Autumn 2023	CEO	Trust Board
Single central record of recruitment & vetting checks	Y	Live (half termly review)	Live Doc 20.09.2021	CFO	Trust Board
Whistleblowing policy	Y	Annual	Autumn 2022 Autumn 2023	CFO	Resources Committee
Equality information & objectives	Y	4 years -policy Annual objectives next renewal summer 2022 (publish annual)	Summer 2021 Summer 2025	CEO	Trust Board

Teaching, learning & assessment policies & documents	Statutory	Review frequency	Last Review Date	Proposed by	Approved by
Assessment policy	N	3 years	Autumn 2021 Autumn 2024	LGB	CEO
Curriculum policy	Not Stat -Y web	3 years	Autumn 2021 Autumn 2024	LGB	CEO
Educational visits policy	Not Stat -Y web	3 years	Summer 2019 Summer 2022		CEO
Early Years Foundation Stage policies & procedures (where they are not covered by other existing policies)	Y	3 years	Summer 2022 Summer 2025	CEO	Trust Board
Sex & relationships education policy (health & relationships education) HRE	Y	Annual	Spring 2023 Spring 2024	CEO	Trust Board
Teaching & learning policy/Pedagogy playbook	Not Stat -Y web	3 years	TBC	LGB	CEO
ECT Policy (Early Career Teachers – prev. NQT)	Y	Annual	Summer 2023 Summer 2024	CEO	Trust Board
Remote Learning policy	Y	3 years	Spring 2023 Spring 2026		Resources Committee

Admissions policies & documents	Statutory	Review frequency	Last Review Date	Proposed by	Approved by
Admissions Arrangements Any changes must be consulted on. Where no changes are made, consultation is required every seven years - Send to LBTH by deadline	Y	Annual	28.02.2023 28.02.2024	CEO	Trust Board
Register of pupils' admission to school	Y	Live (annual review)	N/A	CEO	Trust Board

Register of pupils' attendance	Y	Live (annual review)	N/A	CEO	Trust Board
Exclusions policy	Y	Annual	Spring 2023 Spring 2024	CEO	Resources Committee

<b>Governance policies &amp; documents</b>	<b>Statutory</b>	<b>Review frequency</b>	<b>Last Review Date</b>	<b>Proposed by</b>	<b>Approved by</b>
Articles of Association	Y	Annual	Autumn 2022 Autumn 2023	TB	Members
Complaints procedure	Y	Annual	Summer 2022 Summer 2023	CEO	Trust Board
Trustee and Governor Expenses Policy	Y	Annual	Spring 2023 Spring 2024	CFO	Resources Committee
Register of business interests	Y	Live (annual review)	Autumn 2022 Autumn 2023	CFO	Trust Board
Scheme of delegation and terms of reference including financial management code of practice	Y	Annual	Autumn 2022 Autumn 2023	CEO	Trust Board
School information published on website	Y	Live (annual review)	TBA	CEO	Trust Board
Induction of New Trustees	N	3 years	Summer 2021 Summer 2024	CEO	Trust Board

<b>Finance &amp; business policies &amp; documents</b>	<b>Statutory</b>	<b>Review frequency</b>	<b>Last Review Date</b>	<b>Proposed by</b>	<b>Approved by</b>
Business continuity plan (moved from A&R as on 26.6.2020)	N	Live (annual review)	Autumn 2022 Autumn 2023	CFO	Audit & Risk committee

Charging & remissions policy	Y	Annual	Spring 2023 Spring 2024	CFO	Resources Committee
Information Governance Policy (previously GDPR & data protection policy & Freedom Of Information)	Y	annual	Autumn 2021 Autumn 2023	CFO	Resources Committee
PE & sports premium funding document	Y	Annual	Summer 2023 Summer 2024	LGB	CEO
Pupil premium funding strategy	Y	Annual	Summer 2023 Summer 2024	LGB	CEO
SEN funding report	Y	Annual	Summer 2023 Summer 2024	LGB	CEO
Accounting	Y	Annual	Autumn 2022 Autumn 2023	CFO	Audit & Risk
Anti-Fraud	Not Stat -Y web	Annual	Spring 2023 Spring 2024	CFO	Audit & Risk
Tendering	Y	3 years	Spring 2021 Spring 2024	CFO	Resources Committee
Appeals Mechanism for Pooling Funds	N	3 Years	Summer 2021 Summer 2024	CFO	Resources Committee
Reserves & Investment Policy	N	Annual	Spring 2023 Spring 2024	CFO	Resources Committee
Gifts & Hospitality Policy	Y	3 Years	Spring 2021 Spring 2024	CFO	Audit & Risk
Growth Strategy	N	3 years			
Privacy Policies	Y				

<b>Premises policies &amp; documents</b>	<b>Statutory</b>	<b>Review frequency</b>	<b>Last Review Date</b>	<b>Proposed by</b>	<b>Approved by</b>
Asset management document	Y	Annual	Summer 2018 Autumn 2021	CFO	Resources Committee
Health & Safety policy including Security Procedures, Lone Working & Intruders	Y	Annual	Summer 2023 Summer 2024	CFO	Resources Committee
First Aid policy	Y	Annual	Spring 2023 Spring 2024		Resources Committee
Insurance document	Y	Annual	Autumn 2022 Autumn 2023	CFO	Resources Committee
Lettings policy	Not Stat -Y web	3 Years	Autumn 2022 Autumn 2025	CFO	Resources Committee
Premises management documents	Y	Annual	Spring 2023 Spring 2024	CFO	Resources Committee
Environmental Sustainability Policy - ECO	Not Stat -Y web	3 Years	Autumn 2022 Autumn 2026		CFO
Travel plan	N	3 Years	Summer 2009 Summer 2022	LGB	CFO
Risk Register		Annual	Termly at AR Committee		Audit & Risk ALSO Trust Board

<b>HR &amp; staff welfare policies &amp; documents</b>	<b>Statutory</b>	<b>Review frequency</b>	<b>Last Review Date</b>	<b>Proposed by</b>	<b>Approved by</b>
Leave of absence Policy	N	3 years	Spring 2022 Spring 2025	CFO	Resources Committee
Organisational Change Procedure (Restructure & redundancy)	N	3 years	Summer 2023 Summer 2026	CFO	Resources Committee



Staff appraisal policy	N	3 years	Spring 2021 Spring 2024	CFO	Resources Committee
Staff capability procedure	Y	Annual	Autumn 2022 Autumn 2023	CFO	Resources Committee
Staff code of conduct policy	Y	Annual	Autumn 2022 Autumn 2023	CFO	Resources Committee
Staff discipline procedure	Y	Annual	Autumn 2022 Autumn 2023	CFO	Resources Committee
Staff grievance procedure	Y	Annual	Autumn 2022 Autumn 2023	CFO	Resources Committee
Staff induction procedure	N	3 years	Summer 2022 Summer 2024	CFO	Resources Committee
Staff pay policy	Y	Annual	Autumn 2022 Autumn 2023	CFO	Resources Committee
Publication of Executive Pay	Y	Annual	31 August 2022 31 August 2023	CFO	Resources Committee
Staff sickness management policy	N	3 years	Autumn 2021 Autumn 2024	CFO	Resources Committee
Probationary review	N	3 years	Summer 2022 Summer 2025	CFO	Resources Committee
Maternity	N	3 years	Spring 2022 Spring 2025	CFO	Resources Committee
Paternity	N	3 years	Spring 2022 Spring 2025	CFO	Resources Committee
Flexi-working Policy	N	3 years	Spring 2022 Spring 2025	CFO	Resources Committee

Staff Wellbeing Policy	N	3 years	Summer 2022 Summer 2025	CFO	Resources Committee
Adoption Leave Policy	N	3 years	Summer 2022 Summer 2025	CFO	Resources Committee
Shared Parental Leave Policy (Birth)	N	3 years	Summer 2022 Summer 2025	CFO	Resources Committee

## Appendix 3 – Provisions relating to meetings and voting

**NB. The Articles contain very detailed provisions regarding the calling of meetings, how they are conducted and voting. What follows is a brief summary and reference should be made to the Articles if particular questions arise.**

### **Calling meetings**

Meetings of members and trustees are convened by the Clerk

### **Meetings of members**

Members must hold an Annual General Meeting. They decide when and where the meeting is held. This would normally be to decide on the appointment or removal of trustees or amendment of the Articles. The trustees must call a General Meeting if the members require them to.

14 clear days' notice must be given, i.e. for a meeting to be held on a Thursday notice must be given on or before the Wednesday two weeks before. However, shorter notice can be given if agreed to by a majority of Members. The notice of the meeting must state time and place of the meeting and should indicate in general terms what business is to be discussed. It should also state the right to appoint a proxy.

There must be a quorum present –specified in the Articles as two people entitled to attend and vote. Although all trustees are entitled to attend and speak at a members' meeting they are not entitled to vote. Therefore, trustees who are not also members do not count in the quorum.

The Members present appoint the chair of the meeting. There is no formal position of Chair of the members.

### **Meetings of Trustees**

The Trustees must meet at least three times in each school year. The Chair (or vice-Chair in the absence of the Chair) and any 3 Trustees may require the Clerk to convene a meeting at any time and the Clerk must convene it as soon as reasonably practicable.

7 clear days' notice, together with the agenda, must be given i.e. for a meeting to be held on a Thursday notice must be given on or before the Wednesday one week before, but the Chair (or vice-Chair in the absence of the Chair) can direct shorter notice on the grounds of urgency.

There must be a quorum present which is normally whichever is the greater of 3 Trustees or one-third (rounded up) of the total number of Trustees holding office at the time – i.e. don't count vacant positions. The quorum required for a vote to remove a Trustee or to remove the chair is two-thirds of those present and entitled to vote. Note that there are special procedures set out in the Articles that have to be followed to remove the Chair or Vice-chair from office.

### **What is a meeting?**

Under the Articles, the definition of a meeting covers not just the situation when all are present but also a video conference, an internet video facility or similar electronic method allowing simultaneous visual and audio participation and telephone conferencing. In other words, a meeting can be convened with people taking part remotely. That covers meetings of the Members (which usually will only rarely be needed) and the more regular meetings of the Trust Board. Members may also "attend" Members' meetings by giving another person a proxy vote but Trustees and LGB members cannot do this.

The condition for being entitled to attend remotely is that the person concerned has given notice of the intention to do so by giving appropriate contact details at least 48 hours before the meeting. Of course, this also depends on having the necessary equipment. Note that this is a right that an individual Trustee has. The other Trustees can agree not to insist on the 48 hours' notice.

There is also a provision under which a resolution of the Trustees that all Trustees agree with can be passed by getting each Trustee to sign a copy of the resolution and without having to hold a physical meeting – you can have several copies as long as, in total, every Trustee has signed.

### **Generally**

So far as LGBs are concerned, the Trust Board can specify the procedures to be adopted. Normal good practice indicates that LGBs should follow the same rules. Again as a matter of good practice all meetings of Members, Trustees, LGBs and their respective committees should be clerked. This is especially important in relation to exclusion reviews.

All meetings should be minuted. Minutes should be concise and impersonal. They should record the topics discussed, the main points raised, the conclusions reached and, briefly if appropriate, the reasons for decisions. Where questions and answers need to be minuted as evidence of challenge, it is better practice that the questioner is not identified but the respondent should be. Reporting back should be by way of tabled minutes. All decisions taken under delegated authority must be reported also to the next Trust Board meeting. Minutes of those decisions should, therefore, be reported to the Clerk who will ensure that they are tabled.

## **Appendix 4 – The Duties of Company Directors and Conflicts of Interest**

### **The duties of Company Directors**

Company Directors are required to:

- act within their powers
- promote the success of the company
- exercise independent judgement
- exercise reasonable care, skill and diligence
- avoid conflicts of interest
- not to accept benefits from third parties
- declare any interest in proposed transactions or arrangements

### **Conflicts of interest**

Trustees and all who have delegated responsibility are required to ensure that no conflict of interest arises. They are required to disclose and declare any business interests. The current Articles provide:

“Any Trustee who has or can have any direct or indirect duty or personal interest (including but not limited to any Personal Financial Interest) which conflicts or may conflict with his duties as a Trustee shall disclose that fact to the Trustees as soon as he becomes aware of it. A Trustee must absent himself from any discussions of the Trustees in which it is possible that a conflict will arise between his duty to act solely in the interests of the Trust and any duty or personal interest (including but not limited to any Personal Financial Interest).”

A “Personal Financial Interest” is defined in Articles 6.5 to 6.9 and is widely drafted to include companies in which the Trustee has an interest as well as interests of family members and those with whom the Trustee has business or other close relationships